



## Department of Energy

Washington, DC 20585

July 17, 2006

### MEMORANDUM FOR DISTRIBUTION

FROM: DAVID ROBINSON, ACTING DIRECTOR,  
OFFICE OF FINANCE AND ACCOUNTING, CF-10

SUBJECT: FY 2006 3<sup>rd</sup> Quarter and Year-End Financial Statement Requirements  
for the Power Marketing Administrations and the Federal Energy  
Regulatory Commission

The Attachments to this memorandum provide FY 2006 interim and year-end financial statement reporting requirements including guidance related to financial statement analysis and footnote disclosures.

- Attachment 1 - *Checklist of FY 2006 3<sup>rd</sup> Quarter and Year-End Activities*. The checklist is in chronological order to enable you to utilize it as a daily reminder of current and upcoming events. It should be noted that we have not yet received formal notice from the Department of the Treasury (Treasury) for various year-end reporting requirements. As a result, some of the dates listed may be subject to change when final Treasury due dates are published. We will notify you of any changes, as appropriate.
- Attachment 2 - *Financial Statement Analysis and Footnote Disclosure Requirements*. Financial statement analysis and footnote disclosures are due by July 18, 2006, for 3<sup>rd</sup> quarter reporting and for year-end, footnotes are due by October 20, 2006, and the financial statement analysis is due by October 22, 2006.
- Attachment 3 - *Listing of STARS Year-End Financial Statement Analysis Reports*. Standard Operating Procedures for running various STARS reports can be located at <http://www.mbe.doe.gov/efasc/frad/otherguidance.htm>.
- Attachment 4 - *Excel Templates*. These templates should be used to document your footnote requirements.

Many of the due dates continue to be dictated by external reporting requirements. Please arrange your work plans to allow you to meet the due dates.

The financial statements and year-end guidance was discussed extensively on a conference call a few weeks ago. Questions concerning this guidance should be directed to Bethany Williams





([Bethany.williams@hq.doe.gov](mailto:Bethany.williams@hq.doe.gov)) or (301) 903-9715. An electronic copy of this guidance and all of the attachments will be placed on our website at <http://www.mbe.doe.gov/efasc/frad/YE-FSGuidance.htm>.

#### Attachments

cc.

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